

4/18/2005



# ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts  
and Charter Schools

For Fiscal Year Ending  
June 30, ~~2006~~  
2007

☒ BUDGET 53A-19-101

6/21/2006

Date of Hearing

6/21/2006

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

05 Carbon

Entity

William A. Jewkes

6/1/2006

Prepared by

Date

bjewkes@do.carbon.k12.ut.us

email address

I certify that the data contained in this report  
are true and correct to the best of my knowledge.

  
Signature of Business Administrator:

6/21/2006  
Date

Return the **Budget** report (paper copy)  
by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
Von Hortin  
von.hortin@schools.utah.gov
2. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Date Received @ USOE

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1100	Property Taxes	6,169,704	6,495,110	-	7,008,972
1200	Local Governmental Units Other Than LEAs				
1310	Tuition From Pupils or Parents	20,072	25,000		25,000
1320	Tuition from Other LEAs Within the State				
1330	Tuition From Other LEAs Outside the State				
1410	Transportation Fees From Pupils or Parents	40,000	20,000		30,000
1420	Transportation Fees From Other LEAs Within the State				
1430	Transportation Fees From Other LEAs Outside the State				
1500	Earnings on Investments	328,012	350,000		375,000
1700	Student Activities				
1900	Other Revenues From Local Sources	398,092	410,000		400,000
1910	Rentals				
1920	Contributions and Donations from Private Sources/Foundation				
1940	Textbooks (Sales and Rentals)				
1950	Other Revenues From Other School Districts				
1960	Other Revenues from Other Local Governments				
1980	Refunds of Prior Year Expenditures				
1990	Miscellaneous				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		<b>6,955,880</b>	<b>7,300,110</b>	<b>-</b>	<b>7,838,972</b>

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
<b>3000 REVENUES FROM STATE SOURCES</b>					
<b>Minimum School Programs (From District Summary-Final)</b>					
<b>Regular Basic Programs</b>					
3010	Regular School Program K-12	4,293,385	3,908,393		7,441,943
3015	Necessary Existent Small Schools	591,276	300,000		310,000
3020	Professional Staff	729,037	733,059		778,274
3025	Administrative Costs	104,736	109,440		116,016
<b>Restricted Basic Programs</b>					
3105	Special Education -- Add-On	1,525,307	1,556,866		1,515,459
3110	Special Education -- Self-Contained	294,097	302,709		381,886
3120	Extended Year Program -- Severely Disabled	14,094	8,336		9,668
3125	Special Education -- State Programs	48,133	45,000		53,174
3155	Applied Technology -- Add-On	565,724	578,187		592,165
3160	Applied Technology -- Set-Aside	20,538	21,289		21,753
3230	Class Size Reduction (State Funds)	436,449	450,456		447,145
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>		<b>8,622,776</b>	<b>8,013,735</b>	-	<b>11,667,483</b>
<b>Other Minimum School Programs</b>					
3211	Gifted and Talented	14,235	14,099		14,138
3212	Advanced Placement	3,327	3,327		3,617
3213	Concurrent Enrollment	60,823	60,823		74,505
3215	At-Risk -- Regular Program	54,541	55,557		53,966
3218	At-Risk -- Homeless and Minority	2,117	10,000		10,132
3219	At-Risk -- MESA	13,265	18,000		15,000
3220	At-Risk -- Gang Prevention				153,207
3221	At-Risk -- Youth-in-Custody	306,414	330,000		499,704
3255	Quality Teaching Block Grant	505,691	512,103		499,704
3260	Local Discretionary Block Grant	195,193	188,593		178,712
3270	Interventions for Student Success Block Grant	112,078	110,505		111,984
3405	Social Security and Retirement	2,173,790	2,177,530		2,311,685
3415	Pupil Transportation	608,101	608,101		695,864
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy	105,443	122,000		140,000
3520	School Land Trust Program				
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement				
3522	Job Enhancement				
3867	Charter School Local Replacement				
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>		<b>12,777,794</b>	<b>12,224,373</b>	-	<b>15,929,997</b>
<b>Less Basic Local Levy</b>					<b>3,473,867</b>
<b>TOTAL STATE SUPPORT AMOUNT *</b>		<b>12,777,794</b>	<b>12,224,373</b>	-	<b>12,456,130</b>
<b>Other State Sources</b>					
3700	Other Revenues From State Sources (Non-MSP)	76,690	80,000		91,699
3710	Driver Education (Behind-the-Wheel)	34,770	45,000		45,000
3866	Charter School Startup (New in FY06)				80,000
3800	Supplementals / Other Bills	366,306	650,000		
3900	Revenues From Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>13,255,560</b>	<b>12,999,373</b>	-	<b>12,672,829</b>

\* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
<u>4000 REVENUES FROM FEDERAL SOURCES</u>					
4101	Impact Aid (Title VII)				
4190	Other Unrestricted Revenue Direct From Federal				
4200	Unrestricted Federal Revenue Through State				
4300	Restricted Revenue Direct From Federal				
4500	Restricted Federal Through State				850,000
4520	Programs for the Disabled (IDEA)	813,982	675,000		
4530	Applied Technology Education				650,000
4600	Other Restricted Federal Through State	34,425	425,000		
4700	Federal Received Through Other Agencies				780,000
4800	No Child Left Behind (NCLB)	912,668	685,000		3,000
4810	Federal Forest Service (in Lieu of Tax)	1,884	3,000		
TOTAL REVENUES FROM FEDERAL SOURCES		1,762,959	1,788,000	-	2,283,000
TOTAL REVENUES, 10 GENERAL FUND		21,974,399	22,087,483	-	22,794,801

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## EXPENDITURES

### 1000 INSTRUCTION

	8,273,310	8,450,000		8,925,000
131 Salaries - Teachers	173,106	187,000		194,000
132 Salaries - Substitute Teachers	904,250	927,000		975,000
161 Salaries - Teacher Aides and Paraprofessionals	54,860	70,000		75,000
100 Salaries - All Other	9,405,526	9,634,000	-	10,169,000
Total Salaries (100)	1,305,909	1,285,000		1,413,000
210 Retirement	702,582	730,000		779,000
220 Social Security	1,372,524	1,655,000		1,848,000
240 Insurance (Health/Dental/Life)	316,282	360,000		410,000
200 Other Benefits	3,697,297	4,030,000	-	4,450,000
Total Benefits (200)	276,418	260,000		260,000
300 Purchased Professional and Technical Services	4,739	7,500		7,500
400 Purchased Property Services	160,996	140,000		140,000
500 Other Purchased Services				
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other	160,996	140,000	-	140,000
Total Other Purchased Services (500)	401,342	400,000		300,000
600 Supplies	25,967	35,000		35,000
641 Textbooks	427,309	435,000	-	335,000
Total Supplies (600)				
700 Property (Instructional Equipment)				
800 Other Objects	7,398	10,000		10,000
810 Dues and Fees	7,398	10,000	-	10,000
Total Other Objects (800)				
TOTAL INSTRUCTION (1000)	13,979,683	14,516,500	-	15,371,500

### 2000 SUPPORT SERVICES

#### 2100 SUPPORT SERVICES - STUDENTS

141 Salaries - Attendance and Social Work Personnel	346,799	410,000		380,000
142 Salaries - Guidance Personnel				
143 Salaries - Health Services Personnel	15,025	2,000		-
144 Salaries - Psychological Personnel	46,141	44,000		46,500
152 Salaries - Secretarial and Clerical	48,842	49,000		51,000
100 Salaries - All Other	456,807	505,000	-	477,500
Total Salaries (100)	64,897	70,000		76,500
210 Retirement	33,131	36,500		38,000
220 Social Security	54,301	70,000		77,000
240 Insurance (Health/Dental/Life)				
200 Other Benefits	152,329	176,500	-	189,500
Total Benefits (200)	32,000	32,000		32,000
300 Purchased Professional and Technical Services	25			
400 Purchased Property Services	585	500		500
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State	585	500	-	500
Total Other Purchased Services (500)	3,200	10,000		3,500
600 Supplies				
700 Property				
800 Other Objects	468	3,000		1,000
810 Dues and Fees	468	3,000	-	1,000
Total Other Objects (800)				
TOTAL STUDENTS (2100)	645,414	727,000	-	704,000

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
115	Salaries - Supervisors & Directors	192,439	190,000		200,000
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	82,163	88,000		93,000
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated	66,333	55,000		58,000
100	Salaries - All Other	26,995	30,000		101,000
	Total Salaries (100)	367,930	363,000	-	452,000
210	Retirement	46,312	48,000		63,500
220	Social Security	27,538	27,500		34,500
240	Insurance (Health/Dental/Life)	20,872	30,500		47,500
200	Other Benefits				
	Total Benefits (200)	94,722	106,000	-	145,500
300	Purchased Professional and Technical Services	12,201	15,000		15,000
400	Purchased Property Services				
500	Other Purchased Services	87,519	115,000		100,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	87,519	115,000	-	100,000
600	Supplies	45,210	45,000		45,000
644	Library Books	7,185	10,000		10,000
650	Periodicals	1,920	4,000		4,000
660	Audio Visual Materials	559	2,000		2,000
	Total Supplies (600)	54,874	61,000	-	61,000
700	Property				
800	Other Objects	44,060	45,000		45,000
810	Dues and Fees				
	Total Other Objects (800)	44,060	45,000	-	45,000
	<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>	<b>661,306</b>	<b>705,000</b>	<b>-</b>	<b>818,500</b>
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>					
110	Salaries - District Board and Administration	195,489	203,500		214,000
115	Salaries - Supervisors and Directors	74,359	83,500		88,000
152	Salaries - Secretarial and Clerical	110,503	118,000		125,000
100	Salaries - All Other				
	Total Salaries (100)	380,351	405,000	-	427,000
210	Retirement	54,625	60,000		67,000
220	Social Security	28,435	31,000		32,500
240	Insurance (Health/Dental/Life)	69,503	73,000		81,000
200	Other Benefits				
	Total Benefits (200)	152,563	164,000	-	180,500
300	Purchased Professional and Technical Services	31,563	30,000		30,000
400	Purchased Property Services		500		
500	Other Purchased Services	62,016	65,000		65,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	62,016	65,000	-	65,000
600	Supplies	33,886	30,000		30,000
700	Property				
800	Other Objects				
810	Dues and Fees	14,820	15,000		15,000
	Total Other Objects (800)	14,820	15,000	-	15,000
	<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>	<b>675,199</b>	<b>709,500</b>	<b>-</b>	<b>747,500</b>

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants	708,792	675,000		705,000
152	Salaries - Secretarial and Clerical	326,030	325,000		344,000
100	Salaries - All Other				
	<b>Total Salaries (100)</b>	<b>1,034,822</b>	<b>1,000,000</b>	-	<b>1,049,000</b>
210	Retirement	152,536	148,000		167,000
220	Social Security	75,106	75,735		80,000
240	Insurance (Health/Dental/Life)	191,540	165,000		183,150
200	Other Benefits				
	<b>Total Benefits (200)</b>	<b>419,182</b>	<b>388,735</b>	-	<b>430,150</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services	75			
500	Other Purchased Services	18,591	20,000		20,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	<b>Total Other Purchased Services (500)</b>	<b>18,591</b>	<b>20,000</b>	-	<b>20,000</b>
600	Supplies	27,466	28,000		25,000
700	Property				
800	Other Objects				
810	Dues and Fees	5,032	7,000		7,000
	<b>Total Other Objects (800)</b>	<b>5,032</b>	<b>7,000</b>	-	<b>7,000</b>
<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>		<b>1,505,168</b>	<b>1,443,735</b>	-	<b>1,531,150</b>
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries	526,771	570,000		604,000
210	Retirement	78,384	84,000		95,000
220	Social Security	38,521	43,000		46,000
240	Insurance (Health/Dental/Life)	98,782	102,000		113,500
200	Other Benefits				
	<b>Total Benefits (200)</b>	<b>215,687</b>	<b>229,000</b>	-	<b>254,500</b>
300	Purchased Professional and Technical Services	300	300		300
400	Purchased Property Services	1,035	1,000		1,000
500	Other Purchased Services	37,540	38,000		38,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	<b>Total Other Purchased Services (500)</b>	<b>37,540</b>	<b>38,000</b>	-	<b>38,000</b>
600	Supplies	9,680	20,000		20,000
700	Property				
800	Other Objects				
810	Dues and Fees	477	700		500
	<b>Total Other Objects (800)</b>	<b>477</b>	<b>700</b>	-	<b>500</b>
<b>TOTAL CENTRAL (2500)</b>		<b>791,490</b>	<b>859,000</b>	-	<b>918,300</b>
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance	1,072,590	1,110,000		1,165,000
100	Salaries - All Other	32,464	32,500		34,000
	<b>Total Salaries (100)</b>	<b>1,105,054</b>	<b>1,142,500</b>	-	<b>1,199,000</b>
210	Retirement	143,712	150,000		156,000
220	Social Security	76,960	82,000		91,000
240	Insurance (Health/Dental/Life)	195,257	192,000		213,000
200	Other Benefits				
	<b>Total Benefits (200)</b>	<b>415,929</b>	<b>424,000</b>	-	<b>460,000</b>
300	Purchased Professional and Technical Services	9,670	10,000		12,000
400	Purchased Property Services	155,231	180,000		180,000
500	Other Purchased Services	213,887	280,000		280,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	<b>Total Other Purchased Services (500)</b>	<b>213,887</b>	<b>280,000</b>	-	<b>280,000</b>
600	Supplies	438,323	500,000		500,000
700	Property				
800	Other Objects				
810	Dues and Fees	1,695	2,000		2,000
	<b>Total Other Objects (800)</b>	<b>1,695</b>	<b>2,000</b>	-	<b>2,000</b>
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>		<b>2,339,789</b>	<b>2,538,500</b>	-	<b>2,633,000</b>

ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical	11,140	-		
171	Salaries - Supervisors	62,109	64,000		67,500
172	Salaries - Bus Drivers	365,132	390,000		410,000
173	Salaries - Mechanics and Other Garage Employees	157,146	165,000		175,000
174	Salaries - Other (Trainers, etc.)	6,544	15,000		15,500
	Total Salaries (100)	602,071	634,000	-	668,000
210	Retirement	47,092	48,000		55,000
220	Social Security	45,217	48,500		51,000
240	Insurance (Health / Accident / Life)	49,318	52,524		58,500
200	Other Benefits				
	Total Benefits (200)	141,627	149,024	-	164,500
400	Purchased Property Services	17,611	15,000		15,000
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	10,688	10,000		10,000
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	5,200	5,400		5,500
522	Liability Insurance				
530	Communications (Telephone and Other)	5,147	6,000		6,000
580	Travel / Per Diem	6,411	5,000		5,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	27,446	26,400	-	26,500
624	Motor Fuel	80,902	120,000		135,000
625	Natural Gas	8,063	12,000		12,000
626	Electricity	6,764	7,000		7,000
600	Other Supplies	45,657	42,789		45,000
	Total Supplies (600)	141,386	181,789	-	199,000
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
890	Miscellaneous Expenditures	657			31
891	Training				
	Total Other Objects (800)	657	-	-	31
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>930,798</b>	<b>1,006,213</b>	<b>-</b>	<b>1,073,031</b>



# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
<b>2900 OTHER SUPPORT SERVICES</b>					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
	<b>TOTAL OTHER SUPPORT (2900)</b>	-	-	-	-
	<b>TOTAL SUPPORT SERVICES (2000)</b>	7,549,164	7,988,948	-	8,425,481
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>					
830	Interest				
	<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>	21,528,847	22,505,448	-	23,796,981

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets	14,278			
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>					
6100	Capital Contributions				
6300	Special Items	(367,705)			
6400	Extraordinary Items				
	<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	(353,427)	-	-	-

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## SUMMARY - 10 GENERAL FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	6,955,880	7,300,110	-	7,838,972
3000 Total State	13,255,580	12,999,373	-	12,672,829
4000 Total Federal	1,762,959	1,788,000	-	2,283,000
<b>TOTAL REVENUES</b>	<b>21,974,399</b>	<b>22,087,483</b>	-	<b>22,794,801</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	13,879,332	14,253,500	-	15,045,500
200 Employee Benefits	5,289,336	5,667,259	-	6,274,650
300 Purchased Professional and Technical Services	362,152	347,300	-	349,300
400 Purchased Property Services	178,716	204,000	-	203,500
500 Other Purchased Services	608,580	684,900	-	670,000
600 Supplies	1,136,124	1,265,789	-	1,173,500
700 Property	-	-	-	-
800 Other Objects	74,807	82,700	-	80,531
<b>TOTAL EXPENDITURES</b>	<b>21,528,847</b>	<b>22,505,448</b>	-	<b>23,796,981</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>445,552</b>	<b>(417,965)</b>	-	<b>(1,002,180)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>(353,427)</b>	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>92,125</b>	<b>(417,965)</b>	-	<b>(1,002,180)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>1,328,020</b>	<b>1,420,145</b>	-	<b>1,002,180</b>
<b>Adjustments to Beginning Fund Balance (Attach Detail)</b>				
<b>FUND BALANCE - ENDING</b>	<b>1,420,145</b>	<b>1,002,180</b>	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	472,510	396,043	-	448,931
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	2,632			
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	29,968			
1940 Textbooks (Sales and Rentals)				
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>	<b>505,110</b>	<b>396,043</b>	<b>-</b>	<b>448,931</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3115 Preschool-Handicapped	205,108	223,594		203,092
3209 Adult High School	57,985	94,743		63,037
3210 Adult Basic Skills				
3405 Social Security and Retirement	31,837	35,000		30,000
3900 Revenues from Other State Agencies		15,000		
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>294,930</b>	<b>368,337</b>	<b>-</b>	<b>296,129</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4522 Preschool	46,297	55,000		45,000
4580 Adult Education	63,764	32,000		55,000
4900 Other Revenues From Federal Sources	374,555	360,000		350,000
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>484,616</b>	<b>447,000</b>	<b>-</b>	<b>450,000</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>	<b>1,284,656</b>	<b>1,211,380</b>	<b>-</b>	<b>1,195,060</b>

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## EXPENDITURES

<b>3000 OPERATION OF NONINSTRUCTIONAL SERVICES</b>				
<b>3200 OTHER SERVICES</b>				
100 Salaries	747,871	940,000		945,000
210 Retirement	74,992	140,000		145,000
220 Social Security	53,932	72,000		74,000
240 Insurance (Health/Dental/Life)	63,143	95,000		114,000
200 Other Benefits	611	4,000		4,000
Total Benefits (200)	192,678	311,000	-	337,000
300 Purchased Professional and Technical Services	18,836	90,000		90,000
400 Purchased Property Services				-
500 Other Purchased Services	102,071	80,000		110,000
600 Supplies	49,730	115,000		125,000
700 Property		100,000		100,000
800 Other Objects	1,496	5,000		5,000
810 Dues and Fees	2,320	4,318		1,931
Total Other Objects (800)	3,816	9,318	-	6,931
<b>TOTAL OTHER SERVICES (3200)</b>	<b>1,115,002</b>	<b>1,645,318</b>	<b>-</b>	<b>1,713,931</b>
<b>3300 COMMUNITY SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL COMMUNITY SERVICES (3300)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND</b>	<b>1,115,002</b>	<b>1,645,318</b>	<b>-</b>	<b>1,713,931</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# ANNUAL FINANCIAL REPORT

6/21/2006

<b>05 Carbon</b>				
<b>23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2005</b>	<b>BUDGET</b>	<b>FY 2006</b>	<b>BUDGET</b>
		<b>FY 2006</b>		<b>FY 2007</b>

## SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE					
1000	Total Local	505,110	396,043	-	448,931
3000	Total State	294,930	368,337	-	296,129
4000	Total Federal	484,616	447,000	-	450,000
TOTAL REVENUES		1,284,656	1,211,380	-	1,195,060
EXPENDITURES BY OBJECT					
100	Salaries	747,871	940,000	-	945,000
200	Employee Benefits	192,678	311,000	-	337,000
300	Purchased Professional and Technical Services	18,836	90,000	-	90,000
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	102,071	80,000	-	110,000
600	Supplies	49,730	115,000	-	125,000
700	Property	-	100,000	-	100,000
800	Other Objects	3,816	9,318	-	6,931
TOTAL EXPENDITURES		1,115,002	1,645,318	-	1,713,931
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		169,654	(433,938)	-	(518,871)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN FUND BALANCE		169,654	(433,938)	-	(518,871)
FUND BALANCE - BEGINNING (From Prior Year)		783,155	952,809		518,871
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		952,809	518,871	-	-

<b>Explanation (5900 and Adjustment to Beginning Fund Balance)</b>				

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 31 DEBT SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	1,573,865	1,579,694	-	1,575,468
1500 Earnings on Investments	479			
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>1,574,344</b>	<b>1,579,694</b>	<b>-</b>	<b>1,575,468</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3650 Capital Outlay Foundation	-			
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	<b>1,574,344</b>	<b>1,579,694</b>	<b>-</b>	<b>1,575,468</b>

## EXPENDITURES

<b>5000 DEBT SERVICE</b>				
830 Interest	737,123	737,737		695,443
840 Redemption of Principal	843,367	872,500		944,500
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	4,400	5,524		7,262
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	<b>1,584,890</b>	<b>1,615,761</b>	<b>0</b>	<b>1,647,205</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
<b>6000 OTHER ITEMS</b>				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## SUMMARY - 31 DEBT SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	1,574,344	1,579,694	-	1,575,468
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,574,344</b>	<b>1,579,694</b>	<b>-</b>	<b>1,575,468</b>
<b>EXPENDITURES BY OBJECT</b>				
800 Other Objects	1,584,890	1,615,761	-	1,647,205
<b>TOTAL EXPENDITURES</b>	<b>1,584,890</b>	<b>1,615,761</b>	<b>-</b>	<b>1,647,205</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(10,546)</b>	<b>(36,067)</b>	<b>-</b>	<b>(71,737)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>				
	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(10,546)</b>	<b>(36,067)</b>	<b>-</b>	<b>(71,737)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>118,350</b>	<b>107,804</b>		<b>71,737</b>
Adjustment to Beginning Fund Balance (Add Explanation)				
<b>FUND BALANCE - ENDING</b>	<b>107,804</b>	<b>71,737</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

6/21/2006

<b>05 Carbon</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2005</b>	<b>FINAL BUDGET FY 2006</b>	<b>ACTUAL FY 2006</b>	<b>ORIGINAL BUDGET FY 2007</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	3,792,867	4,124,583	0	4,668,208
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>3,792,867</b>	<b>4,124,583</b>	<b>0</b>	<b>4,668,208</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues		146,742		
3650 Capital Outlay Foundation				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>146,742</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4000 Revenues from Federal Sources	52,622			
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>52,622</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>3,845,489</b>	<b>4,271,325</b>	<b>0</b>	<b>4,668,208</b>

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## EXPENDITURES

<b>0002 TAX RATE PROGRAM</b>				
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10% OF BASIC PROGRAM</b>				
<b>1000 INSTRUCTION (10% of Basic)</b>				
600 Supplies	87,839	225,000		125,000
641 Textbooks	365,325	250,000		350,000
Total Supplies (600)	453,164	475,000	0	475,000
730 Equipment	176,404	150,000		
<b>TOTAL INSTRUCTION (1000)</b>	<b>629,568</b>	<b>625,000</b>	<b>0</b>	<b>475,000</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment	795			
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>795</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2100 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2200 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies	21,213	25,000		25,000
730 Equipment	9,433			10,000
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>30,646</b>	<b>25,000</b>	<b>0</b>	<b>35,000</b>
<b>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</b>				
600 Supplies	100	25,000		25,000
730 Equipment	110,203			52,000
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	<b>110,303</b>	<b>25,000</b>	<b>0</b>	<b>77,000</b>
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</b>				
600 Supplies	381,491	600,000		500,000
730 Equipment	147,420	50,000		150,000
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>528,911</b>	<b>650,000</b>	<b>0</b>	<b>650,000</b>
<b>2700 STUDENT TRANSPORTATION (10% of Basic)</b>				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>				
600 Supplies	4,742			
730 Equipment				
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>4,742</b>	<b>0</b>	<b>0</b>	<b>0</b>



# ANNUAL FINANCIAL REPORT

6/21/2006

<b>05 Carbon 32 CAPITAL PROJECTS FUND</b>		<b>ACTUAL FY 2005</b>	<b>FINAL BUDGET FY 2006</b>	<b>ACTUAL FY 2006</b>	<b>ORIGINAL BUDGET FY 2007</b>
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b>		0	0	0	0
<b>5000 DEBT SERVICES (10% of Basic)</b>					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
<b>TOTAL DEBT SERVICE (5000)</b>		0	0	0	0
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>		1,304,965	1,325,000	0	1,237,000
<b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>					
100	Salaries	6,342	50,000		50,000
210	Retirement	140	9,000		8,000
220	Social Security	482	4,000		4,000
240	Insurance (Health/Dental/Life)		7,000		7,000
200	Other Benefits		4,500		4,500
	Total Benefits (200)	622	24,500	0	23,500
300	Purchased Professional and Technical Services	14,060	350,000		240,000
400	Purchased Property Services	98			
460	Construction and Remodeling		1,000,000		
	Total Property (400)	98	1,000,000	0	0
500	Other Purchased Services	2,789	20,000		
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	0	0	0
710	Land and Improvements	169,746	250,000		250,000
720	Buildings	1,845,972	1,750,000		4,055,000
731	Machinery				
732	School Buses	263,694	350,000		300,000
733	Furniture and Fixtures	1,743	550,000		300,000
734	Technology Equipment		300,000		500,000
735	Non-Bus Vehicles		100,000		200,000
739	Other Equipment	352,291	950,000		535,233
	Total Property (700)	2,633,446	4,250,000	0	6,140,233
800	Other Objects		4,702		5,806
830	Interest	2,187	24,000		5,000
840	Redemption of Principal	67,409	110,000		75,000
	Total Other Objects (800)	69,596	138,702	0	85,806
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>		2,726,953	5,833,202	0	6,539,339
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>		4,031,918	7,158,202	0	7,776,339

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## OTHER FINANCING

### 5000 OTHER FINANCING SOURCES (USES)

5110	Face Amount of Bonds Issued			
5120	Premium or Discount on the Issuance of Bonds			
5200	Transfers In from Other Funds			
5201	Transfers Out to Other Funds			
5400	Loan Proceeds			
5300	Proceeds From Sale of Capital Assets	14,940		
5500	Capital Lease Proceeds			
5900	Other Financing Sources (Uses) (Add Explanation)			

### 6000 OTHER ITEMS

6100	Capital Contributions			
6300	Special Items			
6400	Extraordinary Items			

### TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS

## SUMMARY - 32 CAPITAL PROJECTS FUND

<b>REVENUES BY SOURCE</b>					
1000	Total Local	3,792,867	4,124,583	-	4,668,208
3000	Total State	-	146,742	-	-
4000	Total Federal	52,622	-	-	-
<b>TOTAL REVENUES</b>		<b>3,845,489</b>	<b>4,271,325</b>	<b>-</b>	<b>4,668,208</b>
<b>EXPENDITURES BY OBJECT</b>					
100	Salaries	6,342	50,000	-	50,000
200	Employee Benefits	622	24,500	-	23,500
300	Purchased Professional and Technical Services	14,060	350,000	-	240,000
400	Purchased Property Services	98	1,000,000	-	-
500	Other Purchased Services	2,789	20,000	-	-
600	Supplies	860,710	1,125,000	-	1,025,000
700	Property	3,077,701	4,450,000	-	6,352,233
800	Other Objects	69,596	138,702	-	85,606
<b>TOTAL EXPENDITURES</b>		<b>4,031,918</b>	<b>7,158,202</b>	<b>-</b>	<b>7,776,339</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>(186,429)</b>	<b>(2,886,877)</b>	<b>-</b>	<b>(3,108,131)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>14,940</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>(171,489)</b>	<b>(2,886,877)</b>	<b>-</b>	<b>(3,108,131)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>6,166,497</b>	<b>5,995,008</b>		<b>3,108,131</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>					
<b>FUND BALANCE - ENDING</b>		<b>5,995,008</b>	<b>3,108,131</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
<b>TOTAL REVENUES, STATE SOURCES</b>	0	0	0	0
<b>TOTAL REVENUES, 40 BUILDING RESERVE FUND</b>	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
<b>TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND</b>	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

ANNUAL FINANCIAL REPORT

6/21/2006

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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**SUMMARY - 40 BUILDING RESERVE FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>				
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

\_\_\_\_\_ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1610 Sales to Students	326,812	325,000		315,000
1620 Sales to Adults		3,000		1,000
1690 Other Revenues From Local Sources	513	5,000		500
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>327,325</b>	<b>333,000</b>	<b>0</b>	<b>316,500</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3770 School Lunch	162,372	140,000		145,000
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>162,372</b>	<b>140,000</b>	<b>0</b>	<b>145,000</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4571 Lunch Reimbursement	93,836	85,000		85,000
4572 Lunch Reimbursement (Free and Reduced Meals)	474,536	450,000		450,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	169,726	140,000		140,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	45,686	45,000		45,000
4970 Donated Commodities				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>783,784</b>	<b>720,000</b>	<b>0</b>	<b>720,000</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>	<b>1,273,481</b>	<b>1,193,000</b>	<b>0</b>	<b>1,181,500</b>

## EXPENSES/EXPENDITURES

<b>3100 FOOD SERVICES</b>				
100 Salaries	427,556	485,000		485,000
210 Retirement	50,614	70,000		75,000
220 Social Security	30,318	35,000		35,000
240 Insurance (Health/Dental/Life)	130,314	140,000		130,000
200 Other Benefits				
Total Benefits (200)	211,246	245,000	0	240,000
300 Purchased Professional and Technical Services				
400 Purchased Property Services	7,948	10,000		8,000
500 Other Purchased Services	8,606	18,000		15,000
600 Non-Food Supplies	17,947	45,000		45,000
630 Food	546,815	630,000		627,000
Total Supplies (600)	564,762	675,000	0	672,000
700 Property	12,671	75,000		60,000
780 Depreciation - Enterprise Funds				
Total Property (700)	12,671	75,000	0	60,000
800 Other Objects	60,350			
810 Dues and Fees	1,025	3,182		1,902
Total Other Objects (800)	61,375	3,182	0	1,902
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>	<b>1,294,164</b>	<b>1,511,182</b>	<b>0</b>	<b>1,481,902</b>

## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## SUMMARY - 49 or 51 FOOD SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	327,325	333,000	-	316,500
3000 Total State	162,372	140,000	-	145,000
4000 Total Federal	783,784	720,000	-	720,000
<b>TOTAL REVENUES</b>	<b>1,273,481</b>	<b>1,193,000</b>	<b>-</b>	<b>1,181,500</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	427,556	485,000	-	485,000
200 Employee Benefits	211,246	245,000	-	240,000
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	7,948	10,000	-	8,000
500 Other Purchased Services	8,606	18,000	-	15,000
600 Supplies	564,762	675,000	-	672,000
700 Property	12,671	75,000	-	60,000
800 Other Objects	61,375	3,182	-	1,902
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>1,294,164</b>	<b>1,511,182</b>	<b>-</b>	<b>1,481,902</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	<b>(20,683)</b>	<b>(318,182)</b>	<b>-</b>	<b>(300,402)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>(20,683)</b>	<b>(318,182)</b>	<b>-</b>	<b>(300,402)</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>639,267</b>	<b>618,584</b>		<b>300,402</b>
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<b>618,584</b>	<b>300,402</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	1,162,114			
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>1,162,114</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues	540,036			
3900 Revenues From Other State Agencies				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>540,036</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State	848,551			
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>848,551</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, OTHER FUNDS</b>	<b>2,550,701</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## EXPENSES/EXPENDITURES

<b>1000 INSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORT SERVICES</b>				
100 Salaries	414,350			
210 Retirement	58,843			
220 Social Security	30,814			
240 Insurance (Health/Dental/Life)	67,480			
200 Other Benefits				
Total Benefits (200)	157,137	0	0	0
300 Purchased Professional and Technical Services	672,979			
400 Purchased Property Services	8,797			
500 Other Purchased Services	90,851			
600 Supplies	831,304			
700 Property	100,420			
780 Depreciation-Enterprise Funds				
Total Property (700)	100,420	0	0	0
800 Other Objects	136,155			
810 Dues and Fees	25,892			
Total Other Objects (800)	162,047	0	0	0
<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>2,437,885</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 NONINSTRUCTIONAL SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL NONINSTRUCTIONAL SERVICES (3000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, OTHER FUNDS</b>	<b>2,437,885</b>	<b>0</b>	<b>0</b>	<b>0</b>



# ANNUAL FINANCIAL REPORT

6/21/2006

05 Carbon OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(112,816)			
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>(112,816)</b>	-	-	-

## SUMMARY - OTHER FUNDS

<b>REVENUES BY SOURCE</b>				
1000 Total Local	1,162,114	-	-	-
3000 Total State	540,036	-	-	-
4000 Total Federal	848,551	-	-	-
<b>TOTAL REVENUES</b>	<b>2,550,701</b>	-	-	-
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	414,350	-	-	-
200 Employee Benefits	157,137	-	-	-
300 Purchased Professional and Technical Services	672,979	-	-	-
400 Purchased Property Services	8,797	-	-	-
500 Other Purchased Services	90,851	-	-	-
600 Supplies	831,304	-	-	-
700 Property	100,420	-	-	-
800 Other Objects	162,047	-	-	-
<b>TOTAL EXPENSES / EXPENDITURES</b>	<b>2,437,885</b>	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	<b>112,816</b>	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>(112,816)</b>	-	-	-
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	-	-	-	-
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	-	-	-	-

Explanationl (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

6/21/2006

<b>05 Carbon SUMMARY - ALL FUNDS</b>	<b>ACTUAL FY 2005</b>	<b>FINAL BUDGET FY 2006</b>	<b>ACTUAL FY 2006</b>	<b>ORIGINAL BUDGET FY 2007</b>
<b>REVENUES BY SOURCE</b>				
1000 Total Local	14,317,640	13,733,430	-	14,848,079
3000 Total State	14,252,898	13,654,452	-	13,113,958
4000 Total Federal	3,932,532	2,955,000	-	3,453,000
<b>TOTAL REVENUES</b>	<b>32,503,070</b>	<b>30,342,882</b>	<b>-</b>	<b>31,415,037</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	15,475,451	15,728,500	-	16,525,500
200 Employee Benefits	5,851,019	6,247,759	-	6,875,150
300 Purchased Professional and Technical Services	1,068,027	787,300	-	679,300
400 Purchased Property Services	195,559	1,214,000	-	211,500
500 Other Purchased Services	812,897	802,900	-	795,000
600 Supplies	3,442,630	3,180,789	-	2,995,500
700 Property	3,190,792	4,625,000	-	6,512,233
800 Other Objects	1,956,331	1,849,663	-	1,822,175
<b>TOTAL EXPENDITURES</b>	<b>31,992,706</b>	<b>34,435,911</b>	<b>-</b>	<b>36,416,358</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>510,364</b>	<b>(4,093,029)</b>	<b>-</b>	<b>(5,001,321)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>(451,303)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>59,061</b>	<b>(4,093,029)</b>	<b>-</b>	<b>(5,001,321)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>9,035,289</b>	<b>9,094,350</b>	<b>-</b>	<b>5,001,321</b>
<b>Adjustments to Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>9,094,350</b>	<b>5,001,321</b>	<b>-</b>	<b>-</b>

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# ANNUAL FINANCIAL REPORT

6/21/2006

## 05 Carbon

### Detail Schedule of Property Tax

	2004-2005		2005-2006			2006-2007	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
<b>10 GENERAL FUND</b>							
Basic Program (53A-17a-135)	.001800	2,942,532	.001720	2,955,191		.001515	3,038,478
Voted Leeway (53A-17a-133)	.001100	1,798,514	.001100	1,889,947		.001100	2,206,156
Board Leeway (53A-17a-134) (Class Size Reduction)	.000188	307,300	.000188	323,009		.000188	377,052
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000286	467,959	.000270	463,896		.000265	531,891
Tort Liability (63-30-27)	.000021	34,504	.000021	36,081		.000020	40,915
Redemptions - Basic Levy		101,607		114,605			59,612
Redemptions - Voted Leeway							34,695
Redemptions - Special Transportation							8,611
Redemptions - Tort Liability							662
Redemptions - Reading Levy							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		470,463		649,396			375,777
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		43,610		58,641			60,274
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		3,215		4,344			4,637
Vehicle Fees in Lieu of Tax - Voted Leeway							270,212
Vehicle Fees in Lieu of Tax - Reading							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL GENERAL FUND NO. 10</b>	<b>.003395</b>	<b>6,169,704</b>	<b>.003299</b>	<b>6,495,110</b>	<b>0</b>	<b>.003088</b>	<b>7,008,972</b>
<b>23 NON K-12 PROGRAMS FUND</b>							
Recreation (11-2-7)	.000260	424,829	.000202	347,063		.000198	397,457
Vehicle Fees in Lieu of Tax (59-2-405)		39,591		43,438			45,040
Tax Sales and Redemptions & Other	xxx	8,090	xxx	5,542		xxx	6,434
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL NON K-12 FUND NO. 23</b>	<b>.000260</b>	<b>472,510</b>	<b>.000202</b>	<b>396,043</b>	<b>0</b>	<b>.000198</b>	<b>448,931</b>
<b>31 DEBT SERVICE FUND</b>							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.000861	1,408,189	.000816	1,401,997		.000704	1,412,532
Vehicle Fees in Lieu of Tax (59-2-405)		131,231		175,706			160,069
Tax Sales and Redemptions & Other	xxx	34,445	xxx	1,991		xxx	2,867
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL DEBT SERVICE FUND NO. 31</b>	<b>.000861</b>	<b>1,573,865</b>	<b>.000816</b>	<b>1,579,694</b>	<b>0</b>	<b>.000704</b>	<b>1,575,468</b>
<b>32 CAPITAL PROJECTS FUND</b>							
Capital Outlay Foundation (53A-21-101 thru 105)	.001356	2,216,873	.001404	2,412,260		.001443	2,894,075
10% of Basic (53A-17a-145)	.000723	1,181,757	.000685	1,176,922		.000617	1,237,183
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		316,724		468,476			329,633
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							140,199
Tax Sales and Redemptions Cap Foundation	xxx	77,513	xxx	66,925		xxx	47,090
Tax Sales and Redemptions 10% of Basic							20,028
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>	<b>.002079</b>	<b>3,792,867</b>	<b>.002089</b>	<b>4,124,583</b>	<b>0</b>	<b>.002060</b>	<b>4,668,208</b>
<b>TOTAL OF ALL FUNDS</b>							
<b>TOTALS - ALL FUNDS</b>	<b>.006595</b>	<b>12,008,946</b>	<b>.006406</b>	<b>12,595,430</b>	<b>0</b>	<b>.006050</b>	<b>13,701,579</b>